

CHARITABLE BEQUESTS (IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 3 March 1853—*per*,

COPIES " of CORRESPONDENCE between *P. Kelly, Esq.*, Solicitor, of Waterford, and the Commissioners of Charitable Bequests in *Ireland*, from the 2d day of March 1830 to the 31st day of March 1851, both inclusive: And also, COPIES of CORRESPONDENCE between *Mr. Broderick*, of the Religious Community of Christian Brethren, and the Lords of the Treasury, between March and September 1851, both inclusive, concerning a certain Legacy and Annuity left by a *Mr. John Flannery*, of *Dungarvan*, for certain Charitable Uses, and touching the Embezzlements of a portion of said Monies by *E. W. Matthews*, a Government Official connected with the Accounts of the Commissioners of Charitable Bequests in *Ireland*."

FLANNERY'S CHARITY.

2, Little George's-street, Waterford,
2 March 1850..

Sir,

If there are sufficient funds in the above charity at the disposal of the Board, I would respectfully beg leave to remind that body of the claims the surviving annuitants mentioned in the will of John Flannery, junior, have upon those funds, and of the large amount of arrears due in respect of the annuities.

The names of the surviving annuitants are, Ellen Mulcahy, Mary Flannery, and Alice Cunningham.

	£.	s.	d.
The annuity payable to the first, is	-	-	7 18 6
The annuity payable to the second, is	-	-	5 - -
The annuity payable to the third, is	-	-	4 - -

The last payment made to the annuitants, on account of their respective claims, was on the 23d May 1845, by the widow of John Flannery, junior; since then nothing whatever has been paid to them.

There was therefore on the 23d May 1849, four years' arrears due to each, which would make their several claims for such arrears amount to the following sums, viz. :—

	£.	s.	d.
Ellen Mulcahy, at 7 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> per annum	-	-	31 14 -
Mary Flannery, at 5 <i>l.</i> per annum	-	-	20 - -
Alice Cunningham, at 4 <i>l.</i> per annum	-	-	16 - -
Total Amount of the Arrears due to the Annuitants } up to the 23d May 1849 - - - - - }	£.	67 14 -	

As the parties I make this appeal for, are in great want, and entirely dependent, from their extreme age, on the bounty of others, I am sure I need say no more than merely direct your attention to their case, trusting you will charitably exert your influence with the Board on their behalf, to obtain, if not all, at least a portion of the above arrears.

A

I have

2 CORRESPONDENCE CONCERNING A CERTAIN LEGACY

I have not, of course, informed the parties in question of my intention to make this application, nor will I do so without hearing from you in reply.
 Hoping this may be soon,

Daniel M'Dermot, Esq.
 35, Lower Gardiner-street, Dublin.

I am, &c.
 (signed) *Pierce Kelly.*

Note.—There being no funds in the hands of the Commissioners, available for this demand, in consequence of the embezzlements referred to in the Report to Government, 17th April 1849, Mr. Secretary M'Dermot forwarded to Mr. Kelly a sum of 6*l.* out of the private donation of a benevolent gentleman, and received the following communication, viz. :—

Dear Sir,

2, Little George's-street, Waterford,
 18 March 1850.

Enclosed you have the receipts of the three annuitants to whom you so kindly forwarded the 6*l.* The 4*l.* paid to Ellen Mulcahy and Alice Cunningham, I sent to Mr. Broderick for that purpose, and the two pounds Mary Flannery received, was given her by the Rev. Mr. Spratt, *p. r.*, Cappoquin, these two gentlemen being the best channels through which I could ensure the best delivery of your donation.

Daniel M'Dermot, Esq.
 &c. &c. &c.

I remain, &c.
 (signed) *Pierce Kelly.*

Dear Sir,

2, Little George's-street, Waterford,
 16 May 1850.

I went to Dungarvan yesterday, to collect the rents, but only succeeded in getting M'Carthy's.

Miss Morrissey promised hers in two months; and John Power says he will let me have his about the same time. Though inclined to insist upon immediate payment, yet, acting on Mr. Broderick's advice, I have given the required time. Miss Godkin has refused to pay her portion of the head rent to me on this occasion, as she intends seeing if the Duke's agent will receive it from her for the future. Hitherto he has always declined receiving the head rent in separate portions, and I therefore was in the habit of getting her portion and paying it and ours at the same time. His Grace's agent will attend in Dungarvan on the 28th instant, to collect the rents of the estate. I was thinking it better wait until then, before paying the head rent due out of the Charity Estate. If this meets with your approbation, what am I to do with M'Carthy's rent? Must I lodge it in bank, and get an order for you for the amount of head rent on the 27th instant, or keep it on hands until then? I would much rather lodge it. Waiting a reply,

Daniel M'Dermot, Esq.
 &c. &c. &c.

I remain, &c.
 (signed) *Pierce Kelly.*

Dear Sir,

Office of Commissioners of Charitable Donations, &c.,
 17 May 1850.

I think that you had better make the lodgment in the usual way, as you suggest; and if any more rent be paid before you see the agent, you can pay the head rent thereout.

Pierce Kelly, Esq., Solicitor,
 Waterford.

I remain, &c.
 (signed) *Daniel M'Dermot,*
 Secretary.

Dear Sir,

2, Little George's-street, Waterford,
 18 May 1850.

In compliance with the directions contained in your letter of the 17th instant, I lodged to-day in the Bank of Ireland, to the credit of the Commissioners, a sum

LEFT BY MR. JOHN FLANNERY, OF DUNGARVAN.

sum of 10 l. 4 s. 10 d., balance of McCarthy's rent remaining in my hands after making the deductions as at foot.

Daniel M'Dermot, Esq.
Scri. Sec. Sec.

I remain, Sir,
(signed) *Pierre Kellie*

<i>Dr.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Cr.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
Amount of half-year's rent, ending 29 September 1846 - - -	14	10	-	May 14. Expense to Dungarvon, there and back - - -	-	13	8
Poor's rate allowed, as per receipt - - 3 5 3				Postage at various times - - -	-	1	3
Labour rate allowed, as per receipt - - - 4 6				Receipt stamp for McCarthy's rent	-	-	6½
	3	9	9	Lodged in bank - - - -	10	4	10
Cash paid - - - £.	11	-	3		£.	11	- 3½

Pierce Kellie, Agent.

Dear Sir,

Office of the Commissioners, &c.
1 June 1880.

I HAVE to acknowledge the receipt of your communication apprising me of the lodgment of 10 l. 4 s. 10 d. to the credit of the Commissioners in respect of the rent of this Charity property received by you, after deducting certain charges and expenses thereout.

Pierre Kelly, Esq., Solicitor,
Waterford.

I remain, &c.,
(signed) *Daniel McDermot*,
Secretary.

Dear Sir,

2, Little George's-street, Waterford,
15 June 1850.

I now to send you, at the other side, a copy of a letter received this morning from the Rev. Mr. Spratt, p. p., Cappoquin, with reference to Mary Flannery, one of the surviving assistants mentioned in the will of John Flannery, junior, deceased.

In the month of March last she received 2*£*, through your kindness, leaving a balance of 18*£* due to her on the 23d May 1848 in respect of her annuity.

If the funds at the disposal of the Board in the above charity will permit, I would respectfully suggest the making a further payment to the person in question.

Waiting a reply.

Daniel M'Dermot, Esq.
Esq. Sen. &c.

I am, &c.
(signed) *Pieras Kelly*

Dear Sir,

Carpoquin, 14 June 1859.

I have been requested by Miss M. Flannery to apprise you that she has been confined to her room by illness for several months, and that a little money would be a relief just now, if convenient. May I beg you to take her case into consideration at your earliest opportunity, and drop me a line concerning the matter.

Yours, &c.,
(signed) M. Barrett

(Flannery's Charity.)

2, Little George's-street, Waterford,
19 June 1850.

Dear Sir,
I also to send you, at the other side, a copy of a letter received from the Rev. Mr. Spratt, p. r., Cappelquin, with reference to Mary Flannery, one of the surviving annuitants mentioned in the will of John Flannery, sen., deceased.

On the 23d May 1849 there was due to her on foot of her annuity the sum of 29 £.

4 CORRESPONDENCE CONCERNING A CERTAIN LEGACY

May I beg of you, therefore, to lay before the Board the copy of Mr. Spratt's letter, in the hope that out of the funds in the above charity at the disposal of the Commissioners, something may be ordered to the person in question on foot of the arrears due her.

Awaiting your reply,

Daniel M'Dermot, Esq.
 &c. &c. &c.

I remain, &c.
 (signed) *Pierce Kelly*.

Dear Sir,

Cappoquin, 14 June 1850.

I HAVE been requested by Miss M. Flannery to apprise you that she has been confined to her room by illness for several months, and that a little money will be a relief just now, if convenient. May I beg of you to take her case into consideration at your earliest opportunity, and drop me a line concerning the matter.

Yours, &c.
 (signed) *M. Spratt*.

Sir,

Office of Commissioners, &c.
 16 July 1850.

THE Commissioners of Charities having had your recommendation of the 18th March under their consideration, have directed that 10*l.* should be paid to Mary Flannery, on account of her claims for arrears of annuity, and you will find herein a bank post bill (first half), No. 26584, in her favour, together with a stamped form of receipt, which you will please have signed and returned to me.

Though the Commissioners do not consider themselves in any way responsible for M. Flannery's or the other annuities, they are desirous to ascertain the exact extent of their claims, and I shall feel obliged by your letting me have the statement at your convenience.

Pierce Kelly, Esq., Solicitor,
 Waterford.

I am, &c.
 (signed) *R. Molloy*,
 Accountant.

Dear Sir,

2, Little George's-street, Waterford,
 18 July 1850.

Your favour of the 18th instant has come to hand, with the enclosed receipt stamp, and half bank post bill for 9*l.* 19*s.* 6*d.*, in favour of Mary Flannery.

The last payment made to the annuitants was on the 23d May 1844, as stated in my letter of the 2d day of March last.

There was, therefore, five years' arrears due to each of them on the 23d May 1850, the amount of the arrears being set out at the other side.

Daniel M'Dermot, Esq.
 &c. &c. &c.

I am, &c.
 (signed) *Pierce Kelly*.

	£.	s.	d.
To Ellen Mulcahy, at 7 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> per annum	-	39	12 6
" Alice Cunningham, at 4 <i>l.</i> per annum	-	20	- -
" Mary Flannery, at 5 <i>l.</i> per annum	-	25	- -
Total Amount of Arrears on 23 May 1850	- £.	84	12 6

Balance now due to Mary Flannery, 15*l.*

(signed) *P. Kelly*.

Office of Commissioners, &c.
24 July 1850.

ADDRESSED letter to P. Kelly, Esq., requesting him to return the receipt of Mary Flannery, duly signed by her, previous to a remittance of the second half post bill for 10 £, less stamp.

(signed) *Daniel M'Dermot.*

2, Little George's-street, Waterford,
24 July 1850.

Dear Sir,

Not having received the second half of the bank post bill for 9 £. 10 s. 6 d. in favour of Mary Flannery, although I acknowledged on the 18th instant the receipt of the first half, I fear you may not have received my letter written to you on that day.

I have forwarded the first half of the bank post bill to the Rev. Mr. Spratt, of Cappoquin, p. r., where Mary Flannery resides, with a request he would let her have it, and am for some time in possession of his acknowledgment of its receipt.

Waiting a reply,

Daniel M'Dermot, Esq.
&c. &c. &c.

I remain, &c.
(signed) *Pierce Kelly.*

Office of Charities, &c., 31 July 1850.

REMITTED second half of post bill to Pierce Kelly, Esq., Waterford.
D. M.D.

2, Little George's-street, Waterford,
1 August 1850.

Dear Sir,

The second half of the bank post bill came to hand this morning.

I have forwarded it by to-day's post to Mary Flannery through the Rev. Mr. Spratt, of Cappoquin, p. r.

Daniel M'Dermot, Esq.
&c. &c. &c.

I remain, &c.
(signed) *Pierce Kelly.*

2, Little George's-street, Waterford,
23 August 1850.

Dear Sir,

I now have to enclose you a statement of my account, and to inform you that on the 18th instant I lodged to the credit of the Commissioners, in the Bank of Ireland here, the sum of 8 £. 9 s. 9 d. I would have advised you of this before, but was waiting the receipt of the Duke of Devonshire's agent for the head rent due September 1849 out of Miss Morrissey's holding in the main street, Dungarvan.

This I have received this morning, and now enclose it to you along with the other receipts.

I have at the same time to observe that John Power has not paid anything as yet on account of the September rent, 1849, and that there is 1 £. 5 s. still due of Miss Morrissey on account of that gale.

It was my custom to pay head rent out of Poulacrum and the main street for Miss Godkin and the Commissioners, but on the last occasion Miss Godkin paid the rent, with the intention, I believe, of persuading Mr. Curry to take her portion for the future apart from ours. For this reason, I was obliged to remit her, per post-office order, the share due by the Commissioners.

Hoping you will find the account correct,

Daniel M'Dermot, Esq.
&c. &c. &c.

I am, &c.
(signed) *Pierce Kelly.*

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<i>Dr.</i>	<i>£. s. d.</i>	<i>Cr.</i>	<i>£. s. d.</i>
To balance of March rent, 1848, received of John Power - -	8 - -	By cash remitted Miss Godkin, being the Commissioners' portion of head-rent, as per receipt	1 8 7
Cash received of Miss Morrissey on account of September rent, 1849 - - - - -	9 - -	By post-office order charge for ditto - - - - -	- - 2
		By cash remitted Mr. Curry for half-year's head rent out of Miss Morrissey's holding in main street	1 10 3
		By post-office order charge for ditto - - - - -	- - 3
		By postage at various times - -	- 1 6
		By lodgment in Bank - -	8 9 0
		By receipt stamp for John Power's March gale for 1849 - -	- - 3
	<i>£. 12 - -</i>		<i>£. 19 - -</i>

Dear Sir,

Office of Commissioners, &c.

27 August 1850.

I am to acknowledge the receipt of yours of 23d instant, apprising me that you had lodged the sum of 8 l. 9 s. 8 d. to the credit of the Commissioners. I will feel obliged by your informing me how much of the poor's rate has been allowed to Miss Morrissey, and up to what time. The amount of her receipt is 4 l. 10 s. for poor rate.

Pierce Kelly, Esq., Solicitor,
&c. &c. &c.

I remain, &c.
(signed) Daniel M'Dermot,
Secretary.

Dear Sir,

2, Little George's-street, Waterford,
28 August 1850.

In reply to your letter of the 27th instant, I beg to say that the allowance made to Miss Morrissey for poor rate amounted to 2 l. 5 s., half what she paid; and that same was allowed her up to 29th September 1849.

It may be well also to remind you, that her rent has been reduced from 30 l. to 25 l. per annum, by direction of the Commissioners.

Daniel M'Dermot, Esq.
&c. &c. &c.

I am, &c.
(signed) Pierce Kelly.

Dear Sir,

2, Little George's-street, Waterford,
5 September 1850.

I received, yesterday evening, the enclosed letter from Miss Morrissey, and lodged, to-day, in the Bank of Ireland here, the pound mentioned in it, to the credit of the Commissioners; there is now, therefore, a balance due of her of 5 s., which she claims for repairs of her house.

Before sending her a receipt for the gale due 29th September 1849, I wish to have your instructions as to this allowance of 5 s., and as to the reduction to 20 l. per annum claimed in her letter. Considering the depressed state of the times, and the decreased value of house property in Dungarvan, I should say 20 l. a year would not be too low a rent for the house in question; an opinion concurred in by all to whom I have spoken on the subject.

Waiting your instructions,

Daniel M'Dermot, Esq.
&c. &c. &c.

I am, &c.
(signed) Pierce Kelly.

Sir,

Dungarvan, 3 September 1850.
Enclosed I send you 1 l., the balance of the last September rent; the other 4 s. I lost it in the repairs of the house.

Please

Please send me up a receipt up to 29th September 1849. I think, considering the times, you cannot complain.

Your obedient servant,
(signed) *Catherine Morrissey.*

P. S.—Unless I get the house at 20*l.* a year, I will not remain in it.

C. M.

Dear Sir,

2, Little George's-street, Waterford,
24 October 1850.

I received this morning a letter from the Rev. Mr. Spratt, a copy of which I send at the other side [below], in order that you may favour me with your instructions relative thereto.

Daniel M'Dermot, Esq.
&c. &c. &c.

I am, &c.
(signed) *Pierce Kelly.*

P. S.—I will be in Dungarvan next week to collect the rents.

P. K.

Dear Sir,

Cappoquin, 23 October 1850.

I AM directed by Mary Flannery respectfully to apprise you that she has been confined to her room since the receipt of the last remittance, that she is now in want, and that she would be thankful, if convenient, for further assistance.

Pierce Kelly, Esq.
Waterford.

Yours, &c.
(signed) *M. Spratt.*

(Flannery's Charity.)

2, Little George's-street, Waterford,
4 November 1850.

Dear Sir,

I AM to send you, at the other side [below], a statement of rents received on Saturday from the tenants in the above Charity. McCarthy was the only one who paid in full; John Power not having paid anything, and Miss Morrissey only giving me 5*l.* on account. With regard to Turner, I have every reason to expect he will pay up all arrears before Christmas, and believe in the course of three weeks Miss Morrissey will let me have another 5*l.* She makes great complaints of the high rent she is under, which she says must be reduced to 20*l.* or that she will leave. I would venture to suggest that her request should be attended to, as I know that better houses than hers pay a lower rent, and feel quite convinced that it would be almost impossible to get 15*l.* a year for hers were she to surrender it. I think the reduction too ought to be made on the gale, part of which she has paid.

There was a balance of 5*s.* due of her for the September rent, 1849, which, as she spent it in necessary repairs, I allowed her.

I enclose you William McCarthy's receipt for labour rate. Miss Morrissey's allowance for same rate to be made when she pays the next instalment.

Daniel M'Dermot, Esq.
&c. &c. &c.

I am, &c.
(signed) *Pierce Kelly.*

Dr.	£	s	d.	Cr.	£	s	d.
Balance due of Miss Morrissey's September rent, 1849	-	-	5	Allowed Miss Morrissey, repairs of house	-	5	-
Half-year's rent-charge, due 29th March 1850, received from Wm. McCarthy, junr. (6 <i>s.</i> 8 <i>d.</i> allowance for labour rate, as per receipt)	14	5	0	Hotel expenses, &c.	-	15	-
Cash received from Miss Morrissey, on account of March rent, 1850	5	-	-	Postages at various times	-	-	11
				Receipt stamp for McCarthy	-	-	0
				Debt for Miss Morrissey, September rent, 1849 (not paid before)	-	-	0
				Balance lodged to bank	-	15	8 10
	£	19	10 0		£	10	10 9

(Flannery's Charity.)

Office of Commissioners, &c.,
20 November 1850.

Dear Sir,

I HAVE to acknowledge the receipt of your letter, apprising me of a judgment of 18*l.* 8*s.* for rent, in respect of this charity property, and beg to inform you that same has been duly credited in the books of this department.

With respect to the abatement of Miss Morrissey's rent, I am directed to say that the Commissioners will not object to the reduction recommended by you, provided you have the assent of the Christian Brothers, who are chiefly interested in this charity.

P. Kelly, Esq., Solicitor,
Waterford

I remain, &c.
(signed) Daniel M'Dermot,
Secretary

Dear Sir,

2, Little George's-street, Waterford,
28 December 1850.

THE Christian Brothers have applied to me relative to their rights under the will of the late John Flannery, and begged I would write to the Commissioners on the subject.

It appears by that document that they have been, since the death of John Flannery, jun., entitled to the rent-charge out of the lands of Kilmurray, 29*l.* a year, and the profit rent out of the house John Murray lives in, 12*l.* a year; the several annuities payable to Ellen Maleney, Mary Flannery, and Alice Cunningham, being charged on the house now occupied by Miss Morrissey, and which at present sets for 25*l.* a year. The gross annual amount of the annuity payable to the three last mentioned persons, is only 16*l.* 18*s.* 6*d.*, which, with the other expenses, would not be much more than the rent paid by Miss Morrissey.

Under these circumstances, the Christian Brothers believe they are entitled, from the death of John Flannery, junior, which occurred in 1833, to the present time, to the rent-charge from Kilmurray, and to the rent of the house John Power lives in, and that, were they paid accordingly, they would have received up to last April, on behalf of the poor children of the town of Dungarvan, no less a sum than 615*l.*, some small annual deductions being made the reverse. Instead, however, of being paid anything on foot of their legacies, they have been put to some expense, and a great deal of trouble, in taking measures to establish the will, not for themselves only, but also for the three old annuitants above mentioned. For it appears, on the death of John Flannery, junior, his executor disputed the payment of the legacies, whereby it became necessary that the Christian Brothers should take steps for preserving their rights, and those of the other annuitants, who from their poverty were not able to do so for themselves. By the measures thus adopted, the property has been preserved for the disposition intended by John Flannery, senior. The costs, however, incurred by the Christian Brothers upon the occasion, and which amount to 12*l.* 10*s.*, have never been repaid them, nor has Mr. Broderick (one of the Order) ever received the last remuneration for the three years he received the rents of the charity, and regularly paid them over to the Commissioners.

Such being the case, I have been applied to for an explanation as to the non-payment of their legacies, and have been requested to lay this statement before the Board. The Christian Brothers fully expected that, in addition to the 12*l.* 10*s.* expended by them in the manner before stated, they would have received long since something on foot of the arrears due to them.

May I therefore beg the favour of a reply, either to me or to Mr. Broderick, Dungarvan, at your earliest convenience, with regard to the foregoing.

As to the proposed reduction of rents, the Christian Brothers are of opinion that Miss Morrissey's should remain at 25*l.* a year, but that John Power's should be reduced to 12*l.* per annum.

Wishing you the compliments of the season,

Daniel M'Dermot, Esq.

I remain, &c.
(signed) Pierce Kelly

Office of Commissioners, &c.,

30 December 1850.

My dear Sir,

I now leave to inform you that I shall have the honour of submitting your letter of the 28th instant to the consideration the Commissioners at their next meeting, and request you will have the goodness to apprise the Christian Brothers thereof.

Be so kind to obtain from Mr. Broderick a rental and account of the receipts and payments of the rent during his time, as also of the arrears, and please let me have a similar one from yourself.

Excuse this trouble. This is indispensable.

P. Kelly, Esq.
&c. &c.

I remain, &c.
(signed) Daniel McDermot,
Secretary.

(J. Flannery's Charity.)

Office of Commissioners, &c.,

30 December 1850.

Sir,

In order to enable me to render to the auditor a satisfactory account of the rents and arrears of rents in this charity to the 31st instant, it is necessary that I should receive from you an account, showing the amount received by you, and the amount paid for charges and remitted from the date of your appointment in May 1849 to the date above mentioned. Also a rental, setting forth the arrears due in May 1849, and the 31st of December instant.

Peirse Kelly, Esq.
Waterford.

I am, &c.
(signed) Robert Molloy,
Accountant.

2, Little George's-street, Waterford,

6 January 1851.

Sir,

In reply to your favour of the 30th ult., I send you the required accounts in the above. One of these I received from the Board when appointed their agent, and as it appears to have been made out by their own officer, I consider it the one you would prefer having. The other shows the rents received by me since my appointment, and in what manner applied, as well as the arrears due the 25th March 1850.

The account does not include the September gale of last year, because, according to the custom of the country, that gale is not considered due until after the month of March in the ensuing year.

You may perceive I debit myself with 104*l.* 12*s.* 3*d.*, whereas the cash payments received from the tenants amounted only to 101*l.* 4*s.* 1*d.*; the difference, 3*l.* 8*s.* 2*d.*, I received from Miss Godkin, who with the Commissioners, jointly represents the parties bound to pay the Duke of Devonshire the head rent of the ground whereon John Power's house is built. The Duke's agent insists on the entire head rent being paid either by me or Miss Godkin.

In the year 1850, Miss Godkin paid the whole of the head rent, and received the Commissioners' portion from me, sending me in return the agent's receipt.

With regard to the balance on hands of 7*l.*, I was only paid it by Miss Morrissey on the 3d instant, and instead of lodging it immediately in bank according to my usual custom, I retained it on hands for the purpose of paying the head rent due March last.

The portion payable out of J. Power's house by the Commissioners I only ascertained this morning from Miss Godkin, to whom I will remit the amount to-morrow, as well as forward to the Duke's agent what is due out of Miss Morrissey's holding.

The balance shall then be lodged at once to the credit of the Board.

In reply to a letter threatening proceedings, J. Power wrote to me on the 30th ultimo, stating that in a week he would send me 7*l.*, and that all arrears should be paid before the 17th of March next.

I forwarded to the secretary from time to time all the vouchers connected with the enclosed account, except one for labour rate, whereon Miss Morrissey allowed 3*s.* 8*d.* on the last rent paid by her. This year's now on hand.

Hoping the account may prove satisfactory,

Robert Molloy, Esq.,
&c. &c. &c.

I remain, &c.
(signed) Peirse Kelly.

B

455.

10 CORRESPONDENCE CONCERNING A CERTAIN LEGACY

(Flannery's Charity.)

My dear Sir,
By this post I have forwarded the desired accounts to Mr. Molloy, in the above, and trust they will enable you to do some good for the Christian Brothers.

D. McDermot, Esq.,
&c. &c. &c.

2, Little George's-street, Waterford,
6 January 1851.

I am, &c.
(signed) Pierce Kelly.

My dear Sir,
I had to send you statement of my account at the other side [below] since 1st instant, and to say that I have this day lodged to the credit of the Commissioners in the Bank of Ireland, the sum of 7*l.* 11*s.* 6*d.*, the balance remaining in my hands after payment of head rent, &c.
You have enclosed the agent's receipt for the head rent for Miss Morrissey's house, as Miss Godkin paid the entire head rent of J. Power's house in the first instance. I remitted her our portion on the 7th instant, and will forward you the receipt on its coming to hand.
The balance due of J. Power up to last September now amounts to 16*l.*, out of which, however, he is entitled to deduct poor and labour rate.

D. McDermot, Esq.,
&c. &c. &c.

I am, &c.
(signed) Pierce Kelly.

1851:		£.	s.	d.			£.	s.	d.
Jan. 3	To cash received from Miss Morrissey -	7	-	-	Jan. 7	By half-year's head rent of Miss Morrissey's house, less 2 <i>d.</i> labour rate -	2	10	-
- 11	To ditto from John Power -	8	-	-		By post-office order for same -	-	-	6
						By half-year's head rent of J. Power's house, less 7 <i>d.</i> labour rate -	1	16	4
						By post-office order for same -	-	-	3
						By postages at various times -	-	1	8
					- 10	By lodgment in bank -	7	11	8
		15	-	-			£.	12	-

Sir,
I HAVE to acknowledge the receipt of your letter, dated 6th instant, together with your receiver's account from 1849 to 24th March last, showing a balance of cash in hands of 7*l.*, and arrears due by the tenants of 14*l.* 6*s.* 4*d.*
I have examined said account, which I find correct and satisfactory, with the exception of a slight error in naming March and September instead of May and November on the gale days of Power and McCarthy's holdings.
The account which you have returned as that of Mr. Broderick, your predecessor, commencing in March 1848, appears to me to be correct, as the Commissioners, by their minute of 19th June in that year, acting upon the recommendation of Mr. Broderick, then put him into the receipt of the rents.

P. Kelly, Esq., Solicitor,
Waterford.

Office of Commissioners, &c.
16 January 1851.

I am, &c.
(signed) Robert Molloy,
Accountant.

My dear Sir,

2, Little George's-street, Waterford,
11 January 1851.

The enclosed is the receipt for the half-year's head rent paid out of John Power's house.

The portion paid by me to Miss Godkin, amounted to 1 l. 18 s. 4 d., which, with 7 d. allowance for labour rate, amounts to 1 l. 10 s. 11 d., the full amount of the half-year's rent.

Daniel M'Dermot, Esq.,
&c. &c. &c.I am, &c.
(signed) *Pierce Kelly.*

(Flannery's Charity.)

Dear Sir,

2, Little George's-street, Waterford,
22 January 1851.

I HAVE been requested by Mr. Broderick to ascertain from you would the Commissioners allow him, or some person deputed by him, to collect the rents in the above charity, and to apply same without the intervention of the Board, as directed by the will of John Flannery.

The Christian Brothers are the parties principally interested in the proper management of the estate, and will become, on the death of the present annuitants, who are very old women, entitled to the entire of the rents. Were these under the control of the community as to their collection and application, Mr. Broderick is of opinion the estate would be as well managed as at present, and with a greater saving of time and expense to all parties concerned.

Were such an arrangement carried out, the Commissioners, it is presumed, would not be thereby precluded from exercising their authority whenever they may think fit to interfere.

As far as I can form an opinion, I certainly think no danger would be incurred by adopting the proposal of the community, and that should the Board do so, it will be spared the trouble and delay of frequent correspondence and inspection of accounts, from which, perhaps, no corresponding advantage is conferred on the charity or the tenants.

Waiting a reply as to the above,

Daniel M'Dermot, Esq.
&c. &c. &c.I remain, &c.
(signed) *Pierce Kelly.*

Dear Sir,

2, Little George's-street, Waterford,
25 January 1851.

I HAVE lodged 2 l. to the credit of the Commissioners this day in the Bank of Ireland, and which John Power had remitted to me on account.

Daniel M'Dermot, Esq.
&c. &c. &c.I remain, &c.
(signed) *Pierce Kelly.*

My dear Sir,

Office of Commissioners, &c.
3 February 1851.

In reply to your letter apprising me of the lodgment of 2 l., I beg to inform you that same has been duly credited; and in reference to your application respecting the collection of the rents, I am directed by the Commissioners to refer you to the terms of the will in this case, from which you will perceive that Dr. Foran is the devise and trustee named and appointed by the testator for the purpose of discharging and carrying into effect the charitable trusts of his will. You will therefore please to confer with his Lordship, and any proposal from his Lordship will be at once attended to.

Pierce Kelly, Esq.
&c. &c. &c.I remain, &c.
(signed) *Daniel M'Dermot,*
Secretary.

Dear Sir,

In reply to your favour received yesterday, I beg to state that Dr. Farn has been out of town for the last fortnight, and is not expected home for four or five days.

On his return I will wait upon him relative to the proposed alteration in the future management of the above.

Daniel McDermot, Esq.
 &c. &c. &c.

I remain, &c.
 (signed) *Pierce Kelly.*

My dear Sir,

Office of Commissioners, &c.
 6 March 1851.

Your application on behalf of the Christian Brothers of Dungarvan, together with the right Rev. Dr. Farn's letter, having been submitted by me to the consideration of the Commissioners, I am directed to inform you that they have no objection to the local receipt and application of the rents with the sanction of his Lordship, in accordance with the intentions of the testator and the provisions of the will.

Pierce Kelly, Esq.
 &c. &c. &c.

I remain, &c.
 (signed) *Daniel McDermot, Secretary.*

My dear Sir,

Waterford, 7 March 1851.

I am in receipt of your favour of the 5th instant, stating that the Commissioners have no objection to the local receipt and application of the rents in the above, with the sanction of the Right Rev. Dr. Farn, in accordance with the intentions of the testator, and the provisions of the will.

The Christian Brothers, however, request to be informed if there be any balance in hands of the treasurer to the credit of the Charity, and, if there be, how and by whom and when same is to be applied.

Daniel McDermot, Esq.
 &c. &c. &c.

I remain, &c.
 (signed) *Pierce Kelly.*

(Flannery's Charity.)

My dear Sir,

Office of Commissioners, &c.
 20 March 1851.

Having submitted your letter in reference to the existing funds of this Charity property and the due application thereof to the consideration of the Commissioners of Charitable Donations and Bequests, I am directed by them to transmit to you herewith a statement of the account, from which you will perceive that, after law expenses, legacy duty, payment in respect of the annuities, and the embezzlement by Mr. E. Mathews, the late accountant, there is a balance of 23 l. 11 s. 7 d. to the credit of the Charity; and I am to inform you that this balance seems properly applicable to the reasonable discharge of the arrears of the annuities in the first instance.

Pierce Kelly, Esq.
 &c. &c. &c.

I remain, &c.
 (signed) *Daniel McDermot,*
Secretary.

There is a statement in a paper here that the late Mr. Flannery had receipts of annuities up to 1846. Please let me have your own calculation of the sums of the present annuities.

D. M'D.

GENERAL RESULT IN FLANNERY'S CHARITY.

Per Minute of 19th June 1846, the Commissioners first obtained a control over the Charity Rents.

	£.	s.	d.	
The rental was then about	-	-	-	53 - - gross.
Deduct head rent	-	-	-	8 10 4
Nett	-	04	4	8 (from March 1846 to March 1850, 4 years) 230 18 8
Add a bill of exchange given up by Miss Flannery, and interest	-	-	-	61 18 2
Total liability	-	£.	318	16 10

Discharge.

	£.	s.	d.	
Legacy duty paid	-	-	-	98 4 8
Mary Flannery, on account her annuity	-	-	-	10 - -
Embezzled by late accountants, and lost	-	-	-	194 5 -
In hands of agent, per his account, to 30 March 1850	-	-	-	7 - -
Arrears due by tenants, per said account	-	-	-	14 6 4
In hands of Commissioners, per lodges, 31 December 1850, subject to a reduction of 40 l. 8 s. 1 d., as below	-	-	-	70 8 2
	£.	334	-	11 being a surplus of £. 6 4 1

	£.	s.	d.
Since the 31st December 1850 the agent has remitted 9 l. 11 s. 4 d., which increases the balance in hands of Commissioners to	-	70	10 8
And which sum is, in the first place, liable to repay the Treasury on advance made for costs of	-	46	6 1

Balance applicable to the payment of annuities - £. 58 11 7

My dear Sir,

Waterford, 22 March 1851.

I HAVE to acknowledge receipt of your favour of 20th instant, with the general statement of account in the above. I perceive, in making the calculations, the rents are put down as they originally stood, whereas I made a reduction of 5 l. a year to Miss Morriarty, by the direction of the Board. This, however, will make no difference on the debit and credit side of the account. State the rent to be 30 l. a year, instead of 25 l., for the last year.

I always understood the annuities were not paid down to a later period than the 23d May 1845, and on looking over the papers in my possession, I find a memorial, dated 24 November 1847, and presented to the Board by the three surviving annuitants, in which they state the annuities were only paid up to 23d May 1845. I have therefore calculated the amount of the arrears now due from that time, a statement of which you have at the other side.

In the copy will of John Flannery, sen., in my possession, there is a blank for the name of the person entitled to the annuity of 7 l. 18 s. 6 d., but the other documents state the name to be Ellen Mulcahy.

Expecting to hear from you at your earliest convenience, as to the payment of the balance,

I remain, &c.

(signed) Pierre Kelly.

D. M'Dermot, Esq.

&c. &c. &c.

Office of Commissioners, &c.

26 March 1851.

My dear Sir,

I WAS under the impression from documents in this office, that one of the three annuitants named by you was some time dead, at all events, the payment for administration, costs, duty, &c., referred to in my letter, are charges necessarily affecting all the annuitants, and the balance now applicable to their claims will be issued, I trust, after Friday next. You will perceive by the will, that the annuities were to abate if the profit-rent were not equal to the amount. The

14 CORRESPONDENCE CONCERNING A CERTAIN LEGACY

statement I sent you was furnished by the accountant, but the mistake referred to can be easily corrected.

P. Kelly, Esq.
 &c. &c. &c.

I remain, &c.
 (signed) Daniel M'Dermot,
 Secretary.

Sir,

Office, &c., 20 March 1851.

The Board at their meeting yesterday directed the issue of the balance stated in Mr. M'Dermot's letter of the 20th instant, and you will accordingly find enclosed herein first halves of bank post bills for 33*l.* 11*s.* 7*d.*, to be applied rateably amongst the annuitants in this case, and whose receipts you will please to transmit here when counterparts shall be forwarded to you.

I have to add, that the balance of the annuities should be, in the opinion of the Commissioners, the first charge upon the rents due or received since the account rendered by you to March 1850.

Pierce Kelly, Esq.
 &c. &c. &c.

I am, &c.
 (signed) Robert Molloy.

Sir,

Office of Commissioners, &c.
 7 April 1851.

Enclosed you will find counterparts of bank post bills for 33*l.* 11*s.* 7*d.* for the annuitants, whose receipts have been duly received.

The sum due to them you can discharge out of the year's rent, up to the 1st ultimo; but as to the accuracy of the amount stated in the receipts as being due to them, the Commissioners do not feel it necessary to inquire, as that is a matter for the trustee, Bishop Foran, and yourself.

Pierce Kelly, Esq.
 &c. &c. &c.

I am, &c.
 (signed) Daniel M'Dermot,
 Secretary.

My dear Sir,

Waterford, 8 April 1851.

I beg to acknowledge receipt of second halves of bank post bills for 33*l.* 11*s.* 7*d.*

Daniel M'Dermot, Esq.
 &c. &c. &c.

Yours, &c.
 (signed) Pierce Kelly.

(10469/10/6. 11285.)

Gentlemen,

Treasury Chambers, 16 June 1851.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to transmit herewith copy of a memorial from Mr. James Broderick, praying payment of certain money embezzled by Mr. Mathews, and to inform you that my Lords have no funds at their disposal out of which they could make good the loss of which Mr. Broderick complains.

The Commissioners of
 Charitable Donations and Bequests,
 Dublin.

I am, &c.
 (signed) C. E. Trevelyan.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

The Memorial of James Broderick, Superior of the Brothers of the Christian Schools, in the Borough of Dungarvan,

Humbly sheweth,

That John Flannery, sen., of said borough of Dungarvan, by his last will and testament, in writing, bearing date the 1st day of July 1833, devised to a trustee therein mentioned all his property upon the following trusts; that is to say, upon trust to permit testator's son,
 John

John Flannery, jun., to receive for the term of his natural life a rentcharge of 20 £ a year charged on lands in said will mentioned; to permit said John Flannery, jun., to receive for the term of his natural life the entire profit rent arising out of a house in said will also mentioned; and that in case the wife of said John Flannery, jun., should survive her husband, to permit her to receive for the term of her natural life the profit rent arising out of another house in said will mentioned.

That by said will said testator charged a third house, viz., one he then resided in, with certain trifling annuities in favour of five poor old females, three of whom are now alive.

That by said will it was declared that upon the death of the said John Flannery, jun., the widow of the said John Flannery, jun., and of the said female assistants, the legacies left to each of them respectively should be applied by the trustees of said will towards the education and clothing of poor children of said borough of Dungarvan, particularly of those educated by the Brothers of the Christian Schools.

That said John Flannery, sen., died in the month of December 1833, without having altered or revoked said will, and leaving said John Flannery, jun., surviving.

That said John Flannery, jun., died in the year 1835 without issue, leaving his wife him surviving.

That the trustee appointed by the will of said John Flannery, sen., declined to act in the execution of the trusts of said will.

That the widow of the said John Flannery, jun., possessed herself of all the property left by the said John Flannery, sen., to the total exclusion of his other legatees.

That after various ineffectual attempts to compel payment of said legacies, proceedings were instituted against her, in the year 1843, in Her Majesty's Court of Equity Exchequer in Ireland, and seven years' arrears of the annuities were paid the female assistants by whom said proceedings were instituted.

That the Board of Charitable Donations and Bequests for Ireland having obtained, in pursuance of their Act of Parliament, complete control over the property left by the said John Flannery, sen., appointed your memorialist the receiver of the rents of said property in the month of June 1846.

That your memorialist, since he was so appointed receiver, collected or caused to be collected the rents of said property when they became due, and forwarded same to the accountant of the aforesaid Board.

That the amount of the rents, and of a promissory note payable by the widow of the said John Flannery, jun., to the aforesaid Board, so forwarded by your memorialist to the said accountant, amounted, between the month of June 1846 and the 25th of March 1850, to the sum of 318 £ 16 s. 10 d.

That on the 21st of March 1851 a statement of the receipts of said rents, and the manner of their application by the aforesaid Board, from June 1846 to the 25th March 1850, was furnished by the present accountant to your memorialist.

That on the face of said statement it appears that during the aforesaid period, amounting to nearly four years, a sum of 19 £ sterling only was paid on account of the legacies left by said John Flannery, sen., and that said sum was paid to the legatee, named Mary Flannery.

That when said statement was furnished there was a balance of only 33 £ 12 s. 7 d. on the hands of the present accountant, applicable for the purposes of the aforesaid will.

That said sum of 33 £ 12 s. 7 d. has been, in pursuance of the directions of the aforesaid Board, notably divided amongst the aforesaid female assistants.

That notwithstanding said payment, there is due to the said females a sum of 51 £ 6 s. 11 d. on account of the arrears of their annuities up to the 25th day of May 1850.

That your memorialist is advised by the aforesaid Board, that until the payment of said arrears, your memorialist cannot apply the aforesaid rents for the charitable purposes mentioned in the will of the said John Flannery, senior.

That had the trusts of the will of said John Flannery, senior, been carried, a sum of 41 £ a year would have been applicable since the month of April 1825 to the present time towards the education and clothing of the poor children of the borough of Dungarvan aforesaid, particularly those educated by the Brothers of the Christian Schools.

That from the month of April 1825 to the month of April 1831, said yearly sum of 41 £ would amount in the aggregate to the sum of 256 £.

That on account of the conduct of the widow of said John Flannery, jun., the legatee, consequent thereon, and the embezzlement hereinafter mentioned, no portion of said sum of 256 £ was ever applied for the purposes of education and clothing as aforesaid.

That a short time previous to the month of June 1846, your memorialist spent the sum of 12*l.* 10*s.* in taking proceedings to carry out the trusts of the aforesaid will, and was besides at considerable trouble and loss of time.

That your memorialist never was paid said sum of 12*l.* 10*s.*, or any part thereof, and never received any remuneration whatever for the collection of the trusts of said property.

* (So) That it appears by the statement furnished to your memorialist as aforesaid by the said Board, that of the sum of 318 *l.* 18 *s.* 10 *d.* received and forwarded by your memorialist as aforesaid, no less than the sum of 104 *l.* 5 *s.* 9 *d.* was embzzled by Edward Mathew*, the late accountant of said Board.

That the aforesaid Board state they have not the power to refund said sum of 104 *l.* 5 *s.* 9 *d.* for the purposes mentioned in the will of the said John Flannery, sen., inasmuch as they cannot out of the funds of one charity make good the losses another may have incurred through the embzzlement of the said late accountant.

That in consequence of said embzzlement, said sum of 104 *l.* 5 *s.* 9 *d.* is for ever lost to the poor children of the said borough of Dungarvan, unless your Lordships shall be pleased to direct its payment out of Her Majesty's Treasury.

+ (So.) Your memorialist therefore humbly prays your Lordships will be pleased to direct the payment of said sum of 104 *l.* 5 *s.* 9 *d.*† out of Her Majesty's Treasury, or out of whatever other source may be at your command, to your memorialist, or to such other person as your Lordships shall deem fit, in order that said sum may be applied for the purposes mentioned in the will of said John Flannery, sen.; and your memorialist, as in duty bound, will ever pray.

Sir,

Office of Commissioners, &c.

20 June 1851.

I AM directed by the Commissioners of Charities for Ireland to acknowledge the receipt of your letter of the 16th instant, accompanied by a memorial of J. Broderick, Superior of Christian Brothers, Dungarvan, praying payment of the funds in the above charity embzzled by Mr. E. W. Mathews, the late accountant of this Board, and am to state for the information of the Lords Commissioners of Her Majesty's Treasury, that the Commissioners of Charities have no funds at their disposal to be applied in discharge of the sums so embzzled, and that this Board did not direct any application to be made to the Lords of the Treasury for the payment of same.

I am further to state, that the full particulars and circumstances connected with the embzzlements by Mr. E. W. Mathews have been already detailed in a report thereof to the Government on the 17th April 1849.

I have, &c.

(signed) *Daniel M'Dermot*,
Secretary.

Sir C. E. Trevelyan, K.C.B.
The Treasury, London.

(Flannery's Charity)

Sir,

Dungarvan, 10 September 1851.

HAVING memorialled the Lords Commissioners of Her Majesty's Treasury, praying for payment of 104 *l.* 5*s.* 9*d.*, the sum embzzled in the above charity by the late accountant of the Board of Charitable Donations and Bequests for Ireland, I received a letter, dated 10th June 1851, from Mr. Trevelyan, stating that their Lordships had directed my memorial to the Commissioners. As I presume the Commissioners have long since been in receipt of the memorial, may I beg to know what determination they have come to on the subject?

Daniel M'Dermot, Esq.
&c. &c. &c.

I remain, &c.
(signed) *Jas. Broderick*.

Sir,

Office of Commissioners, &c.

12 September 1851.

I now leave to state, in reply to your letter of the 10th instant, that your memorial to the Treasury was transmitted to this department, and was duly replied

replied to by order of the Board, to the effect that the Commissioners had no funds at their disposal applicable to recoup the losses sustained by this charity through the embezzlements of Mr. E. W. Mathews (late accountant of the Board), who was a Government officer, and for whose violation of duty the Commissioners are not responsible.

I remain, &c.
(signed) *Daniel M'Dermot*,
Secretary.

J. Broderick, Esq., Dungarvan.

William Peter Mathews,
Dani. M'Dermot, } Secretaries.

Office of the Commissioners
of Charitable Donations and Bequests
for Ireland.

Dublin, 17 March 1853.

CHARITABLE BEQUESTS (IRELAND).

CORRESPONDENCE concerning *several* Legacy and Annuity left by Mr. John Finney, of Dartmouth, for certain Charitable Uses, and touching the Embodiment of a portion of the said Money by E. M. Moynihan.

(Mr. Moynihan.)

Ordered, by The House of Commons, to be Printed,
9 May 1852
